

Ambulance-Type Vehicle Program

Owners of vehicles which are used exclusively for the purpose of transporting medically incapacitated individuals without payment are eligible for a 100% assessment exemption on this vehicle. The exempted vehicle must be specially equipped or significantly modified in order to accommodate the incapacitated individual. Applications for this exemption must be submitted prior to November 1 each year for the October 1 Grand List.

Applications for vehicles purchased on or after October 2 and on or before July 31 of the assessment year must be filed within thirty (30) days of purchase in order to receive the exemption on the Supplemental Motor Vehicle List (billed in December).

Applications are available in the Forms On Line section.

A copy of the pertinent Town ordinance follows:

Sec. 18-5. Property tax exemption for ambulance-type vehicles; application

- (a) Pursuant to Sections 12-81c of the Connecticut General Statutes, any ambulance-type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, except any such vehicle used to transport any such individual for payment, shall be exempt from the local property tax.
 - (1) “Ambulance-type motor vehicle” means any motor vehicle specially equipped or modified in a significant way for the purpose of transporting medically incapacitated individuals including but not limited to the inclusion of lifts, the equipping with stretchers, beds or other special seating, and significant modifications to accommodate medical or emergency equipment such as oxygen; and
 - (2) “Used exclusively” means that the vehicle is used and devoted primarily and inherently for the purpose of transporting medically incapacitated individuals and does not mean vehicles used partly for transporting medically incapacitated individuals and partly for other purposes.
- (b) Applications for such exemptions shall be filed annually with the town assessor’s office, in such manner and including such information as required by the town assessor, no later than November 1 following the assessment date with respect to which such exemption is claimed or for vehicles purchased on or after October 2 and on or before July 31 of the assessment year for which such exemption is requested, not later than thirty (30) days following the effective date of this section [February 24, 1986], or, for vehicles purchased after said effective date, but on or before July 31, 1986, not later than thirty (30) days after such purchase. (ord. of 2-11-86, §§A, B)

Editor’s note – Ord. No. 227 §§ A, B, enacted Feb. 11, 1986, did not specifically amend the Code, hence inclusion of these provisions as § 18-5 was at the discretion of the editor

